

He became the first Asian American ever to be an officer of a sugar company in the history of Hawaii.

Is he the kind of person we ought to hold up and say, He is rich?

He was president of the Rotary Club. He was president of the Little League. He was the head lay leader of his church.

Is that something in America where we single people out and say they are rich? I don't think so.

There is only one form of bigotry that is still acceptable in America, and that is bigotry against the successful. It is bigotry against the people who, through their own exertions, succeed.

I would just like to say, obviously, it is a free country. If the President and the Vice President and people in their party who constantly engage in this class warfare want to do it, they have a right to do it. But I don't think it is right. And I think they are stretching the truth to the breaking point when they claim that in repealing the marriage penalty, as we do that, we are helping rich people when in fact the President's proposal to "eliminate the marriage penalty" denies marriage penalty relief to people who earn \$21,525 a year.

Where I am from, that is not rich. But there is nothing wrong with being rich.

Look, if we are against the marriage penalty, aren't we against it if a young lawyer and a young accountant meet and fall in love? Why should it exist for some people and not for others? Should marriage penalties be paid by people who have high incomes and not by those with low income?

Our position is very simple. The marriage penalty is wrong. It is immoral. It should be repealed, and we are going to repeal it.

I hope the President will sign this bill. If he doesn't, we are going to have an election. If people want it repealed, they will know how to vote.

I thank my colleagues for their indulgence, having listened to speeches all yesterday about the rich and how we were trying to help them by repealing the marriage penalty. Let me simply say I thought some response was needed. Let me also say I don't have any objection to people being rich. I wish we had more rich people. When our programs are in effect, we will have more rich people because they will have more opportunity. They won't be paying the death tax, and they won't be paying the marriage penalty.

I yield the floor.

The PRESIDING OFFICER. The Senator from Minnesota.

2:30 p.m. today, with all other provisions of the previous consent still applicable and paragraph 4 of rule XII being waived.

The PRESIDING OFFICER. Is there objection?

Without objection, it is so ordered.

WAIVING THE MARRIAGE PENALTY

Mr. GRAMS. Mr. President, I want to take a few minutes to follow the Senator from Texas and talk about one of the most important issues we are going to be considering this week. Especially for young families, this could be one of the most important issues we are going to vote on maybe this year. That is the question of waiving the marriage tax penalty.

The Senator from Texas has done an excellent job in laying out some of the concerns, some of the questions, and some of the boundaries of how this is imposed and who is paying this tax.

Is it a fair tax? When you make a commitment to somebody to get married, should you also have to somehow make a commitment to Uncle Sam? And that commitment is to pay higher taxes. That is not fair. It would be like going into a store and buying a suit. The suit is \$100. And they ask: Are you married? You say yes. They say: Well, that will be \$150.

Why would we pay more? Why would we penalize someone just because they are married or if they are single?

I also want to give a lot of credit to Senator KAY BAILEY HUTCHISON, the other Senator from Texas, for all the work over these last couple of weeks—working with her and others to highlight the problems with the marriage penalty, whom it affects, and how much money it really means to those couples.

We just held a news conference outside the Capitol. Among those speaking were, of course, representatives of a number of groups that represent working families across this country that are there supporting it, along with the Senators who were there to support it; but I think most importantly there were three couples who also came to tell their story, why they thought getting rid of this marriage tax penalty was so important, how they urged Congress to pass this bill, and not only urged the Congress to pass it but urged President Clinton to sign this into law.

Their stories were about young couples with one child and expecting another and how, after they are married, they look at the tax forms and find because they are married—young families not making a lot of money—their tax this year is going to be about \$1,100 more because they are married—nearly \$100 in penalty every month for this young couple.

Another couple from Maryland talked about the penalty they have—

well over \$1,400 a year. Again, why? Because they are married.

Go to the Tax Code, to the page referring to you, and look down the lines, and if you are married, there is a penalty.

As one man said, at many weddings across the country today there is an uninvited guest. That uninvited guest is the tax man. He says: Good, you are getting married; when you fill out your tax forms this year, you will pay more to Washington in taxes.

Some in the Senate who say we don't need to repeal this marriage tax penalty. As Senator GRAMM of Texas says, some say they are rich people; they can afford to pay this tax. Don't give them this break. They are rich.

They are the ones who are advocating somehow Washington needs these dollars more than the couples.

There are over 21 million couples across the country penalized at an average of \$1,400 a year just because they are married. A young couple Senator CRAIG and I will talk about, when Senator CRAIG comes back to the floor, has a story I have heard a number of times; that is, the couple planned on marrying toward the end of the year, but after filling out their taxes and comparing it to what they would pay in taxes next year because they were married, they have decided to put the wedding off at least for a couple of weeks beyond the December 31 date so as a couple they will not be penalized because they are getting married. This is a young couple who have made a decision based on economics that because Uncle Sam wants to take a bigger bite out of their wallet, they are going to have to put off their plans to get married for at least several weeks just to get around the corner.

We have heard stories of friendly divorces where people have actually decided to have a friendly divorce so they save some money. Or the story of the 78-year-old man who called his wife of over 50 years and said: Do you want a divorce? She said: What are you talking? He said: I am at the tax man's office and if we get a divorce we could save a lot of money.

They didn't do it, but it is unfair that the couple is having to pay more dollars in taxes because they are married.

There are going to be stories during this debate, as the Senator from Texas pointed out, that somehow there is a marriage bonus, many people on one side are getting this bonus because they are married; or the couple on this side who is being penalized. Somehow that is supposed to wash out and be fair and even. I don't think that is true. These families should not be overtaxed, incur a tax penalty, only because they have decided they are going to get married.

I hope, when we consider this legislation this week, we consider these millions of families across the country

UNANIMOUS CONSENT AGREEMENT—S. 2323

Mr. GRAMS. Mr. President, I ask unanimous consent that with respect to S. 2323, the vote occur on passage at